PARLIMEN MALAYSIA

RANG UNDANG-UNDANG

Cukai Pendapatan (Pindaan) 1986

DR.10/1986

D.R. No. 10/86

Naskhah Sahih—Bahasa Inggeris

RANG UNDANG-UNDANG

bernama

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967.

[ ]

MAKA INILAH DIPERBUAT UNDANG-UNDANG oleh Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong dengan nasihat dan persetujuan Dewan Negara dan Dewan Rakyat yang bersidang dalam Parlimen, dan dengan kuasa daripadanya, seperti berikut:

1. (1) Akta ini bolehlah dinamakan Akta Cukai Pendapatan (Pindaan) 1986. **Tajuk ringkas dan mula berkuatkuasa.**

(2) Kecuali bagi seksyen 7 peruntukan-peruntukan Akta ini hendaklah mula berkuatkuasa bagi tahun taksiran 1987 dan tahun-tahun taksiran berikutnya.

(3) Seksyen 7 hendaklah disifatkan telah mula berkuatkuasa pada 1hb Januari 1986.

2. Seksyen 18 Akta Cukai Pendapatan 1967, yang disebut "Akta ibu" dalam Akta ini, adalah dipinda— **Pindaan seksyen 18. *Akta 53.***

(*a*) dengan memasukkan sebelum sahaja tafsiran "cargo" tafsiran baru "agriculture" yang berikut:

' "agriculture" means any form of cultivation of crops, animal farming, aquaculture, inland fishing and any other agricultural or pastoral pursuit;';

(*b*) dengan memasukkan selepas sahaja tafsiran "economic rent" tafsiran baru "farm" yang berikut:

' "farm" means any land used for the purposes of agriculture;';

(*c*) dengan memotong tafsiran "harvesting";

(*d*) dengan memotong tafsiran "plantation"; dan

(*e*) dengan menggantikan tafsiran "replanting" dengan tafsiran baru "replanting" yang berikut:

' "replanting" means the replacement of the crop of any product on any area of land by taking such action as is calculated to produce on the same area a crop of the same product and includes reafforestation of timber;'.

Pindaan seksyen 34.

3. Seksyen 34 Akta ibu adalah dipinda—

(*a*) dengan menggantikan perenggan (*d*) subseksyen (6) dengan yang berikut:

"(*d*) where any part of the relevant gross income is derived from the working of a farm relating to cultivation of crops, an amount equal to any expense (not being an expense which is qualifying expenditure or qualifying agriculture expenditure for the purposes of Schedule 3 or incurred in the acquisition of land or anything growing thereon) incurred by the relevant person in the relevant period in replanting the farm for purposes of cultivation of crops or in effecting any improvement of the farm or any part of the farm in connection with such replanting"; dan

(*b*) dengan memasukkan selepas sahaja subseksyen (6) subseksyen baru (7) yang berikut:

"(7) There may be deducted from the relevant gross income any expenditure, not being capital expenditure incurred on plant, machinery, fixtures, land, premises, buildings, structures or works of a permanent nature or on alterations, additions or extensions thereof or in the acquisition of any rights in or over any property, incurred by the relevant person during the relevant period on scientific research related to the business and directly undertaken by him or on his behalf.".

4. Akta ibu adalah dipinda dengan menggantikan seksyen 34A dengan seksyen baru 34A yang berikut: Seksyen baru 34A.

"Special deduction for research expenditure approved by Minister.

34A. (1) Subject to this section, in ascertaining the adjusted income of a person from a business for the basis period for a year of assessment, a deduction shall be made, as specified in subsection (3), from the gross income from the business for that period in respect of expenditure, not being capital expenditure incurred on plant, machinery, fixtures, land, premises, buildings, structures or works of a permanent nature or on alterations, additions or extensions thereof or in the acquisition of any rights in or over any property, incurred by that person during that period on research approved by the Minister.

(2) The Minister in approving the research may impose such conditions as he thinks fit or may specify the period or periods for the purpose of deduction under this section.

(3) The amount of deduction to be made under subsection (1) shall be twice the amount of expenditure, not being capital expenditure, referred to in that subsection.

(4) Where any deduction in respect of expenditure on research is made under this section, no deduction in respect of that expenditure shall be made under section 33 or 34.".

5. Subseksyen (1) seksyen 39 Akta ibu adalah dipinda dengan menggantikan perkataan "plantation" yang terdapat dalam subperenggan (ii) perenggan (*e*) dengan perkataan "agriculture". Pindaan seksyen 39.

Pindaan seksyen 42.

6. Seksyen 42 Akta ibu adalah dipinda dengan menggantikan subperenggan (ii) perenggan (*b*) dengan subperenggan baru (ii) yang berikut:

"(ii) any agriculture charge or the aggregate amount of the agriculture charges; and".

Pindaan seksyen 109c.

7. Seksyen 109c Akta ibu adalah dipinda dengan memasukkan perkataan-perkataan "Bank Simpanan Nasional," selepas sahaja perkataan-perkataan "registered co-operative society," yang terdapat dalam subseksyen 4.

Pindaan Jadual.

8. Jadual 3 kepada Akta ibu adalah dipinda—

(*a*) dengan menggantikan kepala dan perenggan 7 dengan kepala dan perenggan baru 7 yang berikut:

" *Qualifying agriculture expenditure*

7. (1) Subject to this Schedule, qualifying agriculture expenditure for the purposes of this Schedule is capital expenditure incurred by a person on—

(*a*) the clearing and preparation of land for the purposes of agriculture;

(*b*) the planting (but not replanting) of crops on land cleared for planting;

(*c*) the construction on a farm of a road or bridge;

(*d*) the construction on a farm of a building used for the purposes of a business of that person which consists wholly or partly of the working of the farm, or the construction on that farm of a building which is provided by that person for the welfare of persons, or as living accommodation for a person, employed in or in connection with the working of that farm and which, if the farm ceases to be worked, is likely to be of little or no value to any person except in connection with the working of another farm.

(2) For the purposes of this paragraph, "agriculture" includes the reafforestation of timber.";

(*b*) dengan menggantikan perkataan-perkataan "an estate ("estate" here having the same meaning as in paragraph 7)" yang terdapat dalam subperenggan (1) perenggan 8 dengan perkataan-perkataan "a farm";

(*c*) dengan menggantikan kepala dan perenggan 20 dengan kepala dan perenggan baru 20 yang berikut:

" *Agriculture allowances*

20. An allowance made under paragraph 22 or 23 shall be known as an agriculture allowance.";

(*d*) dengan menggantikan perkataan-perkataan "a plantation" yang terdapat dalam perenggan 21 dengan perkataan-perkataan "an agriculture";

(*e*) dengan menggantikan perkataan "plantation" yang terdapat dalam perenggan 22 dengan perkataan "agriculture";

(*f*) dengan memotong perenggan 22A;

(*g*) dengan menggantikan perkataan "plantation" yang terdapat dalam perenggan 23 dengan perkataan "agriculture";

(*h*) dengan menggantikan perenggan 24 dengan perenggan baru 24 yang berikut:

"24. Subject to this Schedule, where a person (in this paragraph referred to as the transmitter) would but for this paragraph be entitled to an agriculture allowance for a year of assessment in respect of qualifying agriculture expenditure incurred by him in relation to an asset for the purposes of a business of his and in the basis period for that year that asset is transferred or transmitted by operation of law or otherwise to some other person (in this paragraph referred to as the recipient)—

(*a*) the transmitter shall for that year be entitled to only a part of that allowance, being a part which bears the same proportion to the whole of that allowance as the number of days comprised in the period which begins at the beginning of that basis period and ends on the day of transfer or transmission bears to the number three hundred and sixty-five; and

(*b*) where the asset is—

(i) a farm used by the recipient for the purposes of a business of his which consists wholly or partly of the working of the farm; or

(ii) a building which is used by the recipient for the purposes of that business and is adjacent to or closely in the vicinity of that farm or another farm of his forming part of that business.

the recipient shall be entitled for the year of assessment in the basis period for which the transfer or transmission took place to the other part of that allowance, and for subsequent years of assessment to any agriculture allowance which would have been made to the transmitter if the asset had not been transferred or transmitted and had continued to be owned and used by the transmitter for the purposes of his business at all material times.";

(*i*) dengan menggantikan perkataan "plantation" yang terdapat dalam perenggan 25 dengan perkataan "agriculture";

(j) dengan menggantikan kepala dan perenggan 26 dengan kepala dan perenggan baru 26 yang berikut:

" *Agriculture charges*

26. Where the business of a person consists wholly or partly of the working of a farm and in a basis period for a year of assessment any sum first becomes payable to him in that period, being a sum in respect of a grant or other payment by the Government, a State Government or a statutory authority which is intended directly or indirectly to relieve him of the burden of any capital expenditure incurred by him on that farm, an agriculture charge equal to that sum shall be made on him in relation to the source consisting of that business for that year:

Provided that, where that person ceased to possess that farm in the basis period for a year of assessment (being a basis period which elapsed before the time when the grant or other payment first became payable), the grant or other payment shall be deemed to have first become payable in that elapsed period.";

(k) dengan menggantikan perenggan 27 dengan perenggan baru 27 yang berikut:

"27. Where in the basis period for a year of assessment a person disposes of an asset and in relation to that asset and a business of his an agriculture allowance has been made to him for a year of assessment, and the qualifying agriculture expenditure incurred in relation to that asset was incurred over a period ending on a particular day and the disposal of the asset took place less than ten years after that day, there shall be made on him in relation to the source consisting of that business for that first-mentioned year of assessment an agriculture charge equal to the amount of—

(a) that agriculture allowance; or

(*b*) where an agriculture allowance in relation to that asset has been made to him for more than one year of assessment, the aggregate of all those allowances for all those years,

and where that asset is disposed of by that person after the end of the basis period (for a year of assessment) in which that business has permanently ceased to be carried on by him, the disposal shall be deemed to have been made in that basis period:

Provided that within three months (or such further period as the Director General may allow) of the beginning of that first-mentioned year of assessment or, where that asset was disposed of by that person after the end of that last-mentioned basis period, the year of assessment following that in which he disposed of that asset, he may by notice in writing delivered to the Director General elect that the amount of any agriculture charge falling to be made on him in respect of the amount of that aggregate for that first-mentioned year be divided by the number of years of assessment for which those allowances were made; and an agriculture charge equal to the amount resulting from that division shall be made on him in relation to the source consisting of that business for each of those years of assessment.";

(*l*) dengan menggantikan perenggan 37B dengan perenggan baru 37B yang berikut:

"37B. The provisions of this Schedule relating to industrial building shall apply, *mutatis mutandis,* to a building or part thereof being in use for the purpose of research approved by the Minister within the meaning of section 34A or industrial training approved by the Minister; and in such application the reference to capital expenditure incurred on the construction of a building or part thereof shall include any capital expenditure incurred on the alteration or renovation of rented premises for the purpose of carrying on therein such research or industrial training and the building or part thereof shall be deemed to be in use for the purposes of the business referred to in section 34A, notwithstanding that such research is not related to that business.";

(*m*) dengan memasukkan selepas sahaja perenggan 37C, kepala dan perenggan baru 37D yang berikut:

"*Qualifying expenditure: Machinery or plant used for research*

37D. The provisions of this Schedule relating to qualifying plant expenditure shall apply, *mutatis mutandis,* to capital expenditure incurred on the provision of machinery or plant used for the purposes of research approved by the Minister within the meaning of section 34A; and in such application the machinery or plant shall be deemed to be in use for the purposes of the business referred to in section 34A, notwithstanding that such research is not related to that business.";

(*n*) dengan menggantikan perkataan-perkataan "a plantation" yang terdapat dalam subperenggan (1) perenggan 38 dengan perkataan-perkataan "an agriculture";

(*o*) dengan menggantikan perkataan "plantation" yang terdapat dalam perenggan 43 dengan perkataan "agriculture";

(*p*) dengan menggantikan perkataan-perkataan "qualifying plantation expenditure" dan "a plantation" di mana jua masing-masingnya terdapat dalam perenggan 52 dengan perkataan-perkataan "qualifying agriculture expenditure" dan "a farm";

(*q*) dengan menggantikan perkataan "plantation" di mana jua ianya terdapat dalam perenggan 53 dan 54 dengan perkataan "agriculture";

(*r*) dengan menggantikan subperenggan (*e*) perenggan 63 dengan subperenggan baru (*e*) yang berikut:

"(*e*) it is used in connection with the working of a farm and the business consists or mainly consists of the working of the farm, with or without other farms; or"; dan

(*s*) dengan menggantikan perkataan "plantation" di mana jua ianya terdapat dalam subperenggan (2) perenggan 65 dengan perkataan "farm".

Pindaan Jadual 7A.

9. Jadual 7A kepada Akta ibu adalah dipinda—

(*a*) dengan menggantikan perenggan 1 dengan perenggan baru 1 yang berikut:

"1. Where a company which is resident in Malaysia for the basis year for a year of assessment has incurred in the basis period for that year of assessment capital expenditure on a factory, plant or machinery, used in Malaysia for the purposes of any approved project, there shall be given to the company for that year of assessment a reinvestment allowance of twenty-five per cent of that expenditure:

Provided that capital expenditure shall not include capital expenditure incurred on plant or machinery where such plant or machinery is provided wholly or partly for the use of a director or an individual who is a member of the management, administrative or clerical staff."; dan

(*b*) dengan menggantikan perenggan 7 dengan perenggan baru 7 yang berikut:

"7. This Schedule shall not apply—

Act

(*a*) to a pioneer company under the Promotion of Investments Act 1986;

(*b*) to a company which has been granted pioneer status under the Promotion of Investments Act 1986;

(*c*) for a period of five years from the date of approval, to a company which has been granted an approval under section 27 of the Promotion of Investments Act 1986;

(*d*) for a period of five years from the date referred to in subsection 2 (*c*) of section 29 of the Promotion of Investments Act 1986, to a company which has been granted an approval under section 27 of that Act in respect of an integrated agricultural activity; or

(*e*) to a company, which, notwithstanding the repeal of the Investment Incentives Act 1968 has been given approval under section 5, 12A, 12B or 26 of that Act, for the duration of its tax relief period or the period during which capital expenditure incurred qualifies for investment tax credit, as the case may be.".

Act 199.

HURAIAN

Rang Undang-Undang ini bertujuan meminda Akta Cukai Pendapatan 1967 yang disebut "Akta" dalam huraian ini.

2. *Fasal 1* mengandungi hal-hal permulaan.

3. Di bawah peruntukan-peruntukan yang sedia ada elaun-elaun modal yang dikenali sebagai elaun-elaun perladangan, cuma diberi kepada perniagaan yang melibatkan aktiviti-aktiviti perladangan. Elaun-elaun perladangan tersebut diberi berkenaan dengan jenis-jenis tertentu perbelanjaan modal. *Fasal 2* bertujuan untuk mengemukakan takrif baru "agriculture" dan "farm" dan memotong takrif "harvesting" dan "plantation" yang sedia ada

sementara *fasal 8 (a)* bertujuan meminda perenggan 7 Jadual 3 kepada Akta. Kesan daripada pindaan-pindaan ini ialah bagi membolehkan elaun-elaun perladangan, yang sekarang ini akan dikenali sebagai elaun-elaun pertanian, diberi kepada semua aktiviti-aktiviti pertanian, bersesuaian dengan dasar Kerajaan yang memberi insentif-insentif bagi memajukan industri pertanian. Pindaan-pindaan ini akan berkuatkuasa mulai tahun taksiran 1987.

4. Perbelanjaan menanam semula yang ditanggung berhubungan dengan penggantian tanaman dengan tanaman yang sama hasil atau dengan tanaman yang berlainan hasil yang diluluskan oleh Menteri Kewangan, adalah dibenarkan di dalam mengira pendapatan larasan perniagaan. Dengan mentakrifkan semula "replanting" yang dicadangkan dalam *fasal 2 (e)* dan pindaan kepada seksyen 34 (6) (*d*) yang dicadangkan dalam *fasal 3 (a)* cuma perbelanjaan menanam semula yang ditanggung berhubungan dengan penggantian tanaman dengan tanaman yang sama hasil boleh dibenarkan sebagai potongan sekarang ini.

5. *Fasal 3 (b)* bertujuan mengemukakan subseksyen baru (7) dalam seksyen 34 bagi membolehkan seseorang yang menanggung perbelanjaan yang bersifat hasil berhubungan dengan penyelidikan saintifik perniagaannya dan diusaha olehnya atau bagi pihaknya, menuntut potongan berkenaan dengan perbelanjaan-perbelanjaan tersebut mulai tahun taksiran 1987.

6. *Fasal 4* bertujuan meminda seksyen 34A di mana potongan dua kali akan diberi dalam mengira pendapatan larasan sesuatu perniagaan, berkenaan dengan perbelanjaan bersifat hasil yang ditanggung atas penyelidikan yang diluluskan oleh Menteri Kewangan. Pindaan ini akan mula berkuatkuasa mulai tahun taksiran 1987.

7. Bunga yang dibayar kepada seseorang pemastautin individu oleh Bank Simpanan Nasional atas deposit simpanan, deposit tetap bagi dua belas bulan atau lebih dan deposit tetap sehingga amaun $100,000 bagi enam bulan adalah dikecualikan. *Fasal 7* bercadang meminda seksyen 109C Akta supaya bunga yang dibayar kepada seseorang pemastautin individu oleh Bank Simpanan Nasional, yang tidak dikecualikan adalah tertakluk kepada cukai tahanan sebanyak lima peratus. Pindaan ini disifatkan telah mula berkuatkuasa pada 1hb Januari 1986.

8. Perenggan 37B Jadual 3 kepada Akta memperuntukkan bahawa sebuah bangunan yang digunakan bagi penyelidikan yang diluluskan oleh Menteri Kewangan hendaklah disifatkan sebagai bangunan industri bagi maksud-maksud membenarkan elaun-elaun bangunan industri atas perbelanjaan modal yang ditanggung atas bangunan itu. *Fasal 8 (l)* bertujuan meminda perenggan 37B supaya jika seseorang yang menjalan perniagaan menanggung perbelanjaan modal atas bangunan bagi maksud-maksud penyelidikan sedemikian yang diluluskan, elaun-elaun bangunan industri boleh diberi kepadanya sekalipun penyelidikan itu tidak berhubung dengan perniagaannya.

Fasal 8 (*m*) bertujuan mengemukakan perenggan baru 37D dengan tujuan hendak membenarkan perbelanjaan modal yang ditanggung atas jentera atau loji yang digunakan bagi penyelidikan yang diluluskan oleh Menteri Kewangan layak untuk mendapat elaun-elaun modal. Kesemua pindaan lain kepada Jadual 3 yang dicadangkan dalam *fasal 8* adalah berbangkit daripada pindaan yang dibuat pada perenggan 7 Jadual itu, yang disebut dalam *fasal 8* (*a*). Pindaan-pindaan kepada Jadual 3 akan berkuatkuasa mulai tahun taksiran 1987.

9. *Fasal 9* (*a*) bertujuan mengemukakan satu proviso baru kepada perenggan 1 Jadual 7A Akta bagi memastikan bahawa perbelanjaan modal yang layak mendapat elaun pelaburan semula tidak termasuk perbelanjaan modal yang ditanggung atas jentera atau loji yang diperuntukkan bagi kegunaan pengarah atau mana-mana kakitangan pengurusan atau pentadbiran. *Fasal 9* (*b*) bertujuan meminda perenggan 7 kepada Jadual tersebut bagi menyatakan hal-keadaan bila elaun pelaburan semula tidak diuntukkan kepada sesuatu syarikat. Peruntukan-peruntukan baru ini akan berkuatkuasa mulai tahun taksiran 1987.

10. Kesemua pindaan lain adalah kecil dan berbangkit.

IMPLIKASI KEWANGAN

Rang Undang-Undang ini akan melibatkan Kerajaan dengan perbelanjaan kewangan tambahan iaitu dengan penambahan kakitangan dalam Jabatan Hasil Dalam Negeri, yang mana amaunnya tidak dapat ditentukan sekarang ini. [PN. (U²) 1371.]